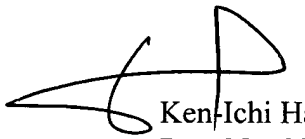
REMARKS

The above amendment is believed to place the claims in proper condition for examination. Early and favorable action is awaited.

In the event there are any additional fees required, please charge our Deposit Account No. 01-2340.

Respectfully submitted,

WESTERMAN, HATTORI, DANIELS & ADRIAN, LLP



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